

# ASSIGNMENT 4

Textbook Assignment: "Funding and Accounting" (continued), chapter 3, pages 3-14 through 3-20, and "Afloat Reports," chapter 4, pages 4-1 through 4-22.

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- 4-1. An item above threshold is administratively canceled. What action is taken on the original entry line of the Requisition/OPTAR Log?
1. Line out original entry, enter date in the Remarks column
  2. Circle amount in Estimated Cost Chargeable column to show the credit
  3. Enter AD CANC and month and year of the listing in the Remarks column
  4. Enter the credit amount in the appropriate Difference column
- 4-2. All EXCEPT which of the following actions for items on the Aged Unfilled Order Listing are correct when the Requisition/OPTAR Log shows they were completed more than 60 days before the listing date?
1. Administratively cancel an order for services that an invoice was never received
  2. Administratively canceling an order for NSA material with an estimated cost above the threshold level
  3. Submitting AD CANC documents only to the fleet accounting office
  4. Omitting notations on the listing for items covered by credit unfilled order documents
- 4-3. The OPTAR holder receives the Summary Filled Order/Expenditure/Difference Listing (SFOEDL) from the fleet accounting office at what minimum time intervals?
1. Monthly
  2. Quarterly
  3. Semiannually
  4. Annually
- 4-4. What information is accepted by the OPTAR holder upon receipt of each SFOEDL?
1. Only differences considered invalid by the OPTAR holder
  2. All unfilled differences that exceed \$100
  3. Total differences by fund code
  4. Total expenditures
- 4-5. What transactions are shown on the SFOEDL?
1. All transactions affecting the OPTAR
  2. All OPTAR transactions that an exact match was not made
  3. Only O&M transactions with a difference greater than \$100
  4. Only O&M transactions with a total expended value greater than \$50
- 4-6. When the SFOEDL shows an invalid OPTAR difference that reduces the balance, what action should be taken?
1. Deduct the erroneous difference from the totals posted
  2. Return the listing to the fleet accounting activity for correction
  3. Post the difference and prepare a credit unfilled order
  4. Post the difference and annotate the listing to report the error
- 4-7. A manual search by the fleet accounting office is required whenever a monetary difference between the SFOEDL and the amount obligated exceeds what minimum amount?
1. \$3,000
  2. \$1,000
  3. \$600
  4. \$500
- 4-8. After completing the review and validation of the SFOEDL, you are required to return the listing to the fleet accounting office at what specific time?
1. Immediately
  2. When the next document is transmitted
  3. On the 10th working day of the following month
  4. On the 5th working day of the following month

- 4-9. All OPTAR transactions for the accounting period are on what listing?
1. Summary Filled Order/Expenditure/Difference Listing
  2. Aged Unfilled Order Listing
  3. Detailed Filled Order/Expenditure/Difference Listing
  4. Unmatched Expenditure Listing
- 4-10. The ship's departmental budget report will show each department head what pertinent information?
1. Balance of money
  2. Requisition numbers
  3. Money left over from prior years
  4. Material needed
- 4-11. What office will calculate the differences of all received requisitions?
1. Supply
  2. Budget
  3. Administration
  4. Fleet accounting
- 4-12. The ship's departmental budget is prepared how many times a month?
1. One
  2. Two
  3. Three
  4. Four
- 4-13. Which of the following figures are usually obtained from the OPTAR accounting reports?
1. Actual expenditures of funds received
  2. Anticipate expenditures of funds
  3. Total obligations of ship's funds
  4. Deficiencies of equipage funds
- 4-14. Normally, a senior SK's responsibility for supply returns and reports includes which of the following actions?
1. Reviewing and auditing the documents before submission
  2. Approving the documents before submission to higher authority
  3. Preparing the documents for approval of the supply officer
  4. Assigning qualified persons to prepare and audit the documents to ensure accuracy
- 4-15. The auditing of reports ensure which of the following requirements is/are met?
1. Reports are correctly prepared
  2. Required supporting documents are attached
  3. Attached supporting documents substantiate amounts reported
  4. All of the above
- 4-16. The Requisition/OPTAR Log is a primary source document for what reason?
1. Reflects transactions affecting OPTAR funds
  2. Shows transactions affecting all ship's funds
  3. Lists all obligations incurred by the ship
  4. A record of accounting adjustments affecting OPTAR funds
- 4-17. The first step in auditing the Requisition/OPTAR Log is to
1. prove each log entry
  2. total each column of the log
  3. obtain a supporting document for each log entry
  4. enter the total of all obligations issued during the period being audited and compute the balance
- 4-18. The Requisition/OPTAR Log is regularly balanced on what days of the month?
1. 1st, 15th, and 30th of the month
  2. 1st and last day of the month
  3. 15th and last day of the month
  4. 10th, 20th, and last day of the month
- 4-19. What is the balance of the Requisition/OPTAR Log that shows the following column totals?
- OPTAR Grant: \$25,000.00  
Cumulative estimated cost of chargeable columns: \$8,661.43  
Cumulative total of difference columns: Plus \$135.70
1. \$33,525.73
  2. \$16,474.27
  3. \$8,792.13
  4. \$202.87

- 4-20. The NAVCOMPT Form 2156 for non-automated OPTAR holders having documents in holding files 1 and 2 are submitted to the FAADC on what days of the month?
1. First and twentieth
  2. Tenth and last day of the month
  3. Fifteenth and last day of the month
  4. Last day of each month

IN ANSWERING QUESTIONS 4-21 AND 4-22, SELECT THE APPROPRIATE HOLDING FILE FOR EACH TRANSACTION DOCUMENT.

- 4-21. Copies of requisitions for NSA material.
1. #1
  2. #2
  3. #3
  4. #4
- 4-22. Cancellation of obligations.
1. #1
  2. #2
  3. #3
  4. #4
- 4-23. Which of the following information is NOT necessary on the Document Transmittal Report?
1. The number of supporting documents for each caption is reported correctly
  2. Each caption total is supported by a verified adding machine tape
  3. Each document submitted under caption 3 is itemized in the Remarks block
  4. The beginning date of the current report is identical to the closing date of the previous report
- 4-24. While auditing the Document Transmittal Report, you find the Net Total Value is not equal to the total obtained when balancing the OPTAR Log. What action, if any, is taken to correct the difference in the log?
1. Recheck entries against documents in holding files 1 and 2 only
  2. Recheck entries against documents in holding files 1 and 3 only
  3. Recheck all entries against documents in holding files 1, 2, and 3
  4. None, NSC will audit and correct the report

- 4-25. The SEAS system provides various activities with what kind of reports?
1. Computerized
  2. Written
  3. Message
  4. Typed
- 4-26. Under the SEAS management data system, what activity is responsible for repair part deficiencies?
1. NSC San Diego, CA
  2. NSC Norfolk, VA
  3. NSC Puget Sound, WA
  4. NSC Oakland, CA
- 4-27. Which of the following information is provided to ships by the SEAS system?
1. Material deficiencies
  2. Supply readiness
  3. Comparative supply performance
  4. All of the above
- 4-28. The principal source of information for the SEAS is what activity(ies)?
1. Forces afloat
  2. Naval shipyard
  3. Naval supply center
  4. Inventory control point
- 4-29. The supply officer receives tabulated SEAS reports from what activity or officer?
1. Nearest inventory control point
  2. Nearest naval supply center
  3. Type commander
  4. Ships parts control center
- 4-30. You should submit all consumption green copies to what person before sending them to the TYCOM?
1. Commanding officer
  2. 3-M coordinator
  3. Engineer officer
  4. Administrative officer
- 4-31. Maintenance-related consumables that are considered a repair part is listed in what area of the COSAL?
1. Section A, part I
  2. Section B, part II
  3. Section A, part III
  4. Section B, part IV

4-32. When maintenance-related consumables are assigned fund code\_ R, which of the following materials qualify?

1. Batteries, dry cell
2. Bar stocks
3. Chemicals
4. All of the above

4-33. The NAVSUP 1250-1 green copies are reviewed for SEAS data how many maximum hours before submitting?

1. 12
2. 24
3. 30
4. 36

IN ANSWERING QUESTIONS 4-34 THROUGH 4-36, SELECT FROM FIGURE 4-5 IN THE TEXT THE CORRECT DATA ELEMENT FOR EACH TYPE OF LINES.

4-34. Crossed diagonal.

1. MDS data only
2. SEAS data only
3. MDS and SEAS data

4-35. Horizontal.

1. MDS data only
2. SEAS data only
3. MDS and SEAS data

4-36. Vertical.

1. MDS data only
2. SEAS data only
3. MDS and SEAS data

4-37. At what specific frequency should you submit the SEAS report to your TYCOM?

1. 1st day of each month
2. 10th, 20th, and last day of the month
3. 15th and 30th day of the month
4. 15th and last day of the month

4-38. What are the principal sources of data required in the preparation of the Budget/OPTAR Report (BOR)?

1. The balanced Requisition/OPTAR Log and retained copies of the Document Transmittal Report
2. Retained chargeable consumption data (white copies of the NAVSUP Form 1250-1)
3. The controlled Equipage Deficiency Excess Report
4. Retained copies of all cancellations

4-39. What section of the BOR is used by the FAADC to substantiate the Document Transmittal Reports received from the ship?

1. E
2. D
3. B
4. A

4-40. The last fiscal year BOR is submitted for at least how many months?

1. 12
2. 24
3. 36
4. 48

4-41. After submitting a final report, a BOR is required only to report what data?

1. Obligations that were not reported
2. APA to NSA migrations
3. Confirmed supply system cancellations
4. NSA to APA migrations

4-42. When all obligations reported on transmittals for the month agree with the Requisition/OPTAR Log, you should subtract the total from column 22 of last month's BOR from the total of column 22 of this month's report.

1. True
2. False

4-43. When should a copy of the Budget/OPTAR message report be submitted to TYCOM?

1. When it contains prior fiscal year data
2. When controlled equipage deficiency data is included
3. When it contains medical/dental open operating data
4. All of the above

- 4-44. The Budget/OPTAR message report is submitted by what day of each month?
1. Last day of current month
  2. Second day of the month following the end of the month being reported
  3. Third day of the month following end of the month being reported
  4. Fourth day of the month following the end of the month being reported
- 4-45. The Budget/OPTAR message report should be prepared in what format?
1. Obligation data and columnar headings corresponds to block headings of the NAVCOMPT Form 2157
  2. Requisition data and columnar headings corresponds to the format of the block headings of the NAVCOMPT Form 2156
  3. Requisition data and columnar headings corresponds to the format of block headings of the NAVCOMPT Form 2155
  4. Any format deemed appropriate by the sending ship's supply officer
- 4-46. What two types of summaries are used by operating units?
1. C and D
  2. B and D
  3. B and C
  4. A and B
- 4-47. The Summary of Material Receipts/Expenditures, NAVCOMPT Form 176, is received at FAADC before what day of the month?
1. 1st
  2. 5th
  3. 7th
  4. 10th
- 4-48. What type of summary is used between transferring and receiving UICs with the same appropriation accounting?
1. D
  2. C
  3. B
  4. A
- 4-49. When you submit an A Summary, what activity or official receives the money?
1. Receiving ship
  2. Issuing ship
  3. Squadron
  4. TYCOM
- 4-50. A departmental budget is established at the discretion of what individual or activity?
1. Supply officer
  2. NAVSUP
  3. TYCOM
  4. CNO
- 4-51. When a ship uses a major budget category report, who prepares the report?
1. Administrative officer
  2. Commanding officer
  3. Supply officer
  4. TYCOM
- 4-52. What report is NOT required by the FLTCOM?
1. BOR
  2. SEAS
  3. Departmental budget
  4. Controlled equipage
- 4-53. At least how often should the departmental budget report be prepared?
1. First day of each month
  2. 15th and last day of the month
  3. 10th, 20th, and last day of the month
  4. End of each month
- 4-54. What department usually does NOT receive any repair part money?
1. Engineering
  2. Operations
  3. Weapons
  4. Supply
- 4-55. What does the term *equipage* refer to?
1. Installed material
  2. Noninstalled and relatively durable material
  3. Material held in stock
  4. Equipment on order

4-56. Controlled equipage is material that requires special management control because it is either essential for protection of life or valuable and easily convertible to personal use.

1. True
2. False

4-57. What listing did FLTCOMs develop jointly for special inventory control?

1. AEL
2. APL
3. DIAL
4. CEIL

4-58. Aboard ship, the authority to designate additional material as controlled equipage is given to what officer?

1. Supply
2. Operations
3. Executive
4. Commanding

IN ANSWERING QUESTIONS 4-59 THROUGH 4-62, SELECT THE CUSTODY CODE THAT CORRESPONDS TO THE DEPARTMENT LISTED.

4-59. Weapons.

1. M
2. O
3. U
4. W

4-60. Medical/dental.

1. M
2. O
3. U
4. W

4-61. Supply.

1. M
2. O
3. U
4. W

4-62. Operations.

1. M
2. O
3. U
4. W

4-63. What activity or official partially fills out a custody card and forwards it to the ship?

1. NAVSUP
2. TYCOM
3. SPCC
4. FMS

4-64. When you prepare NAVSUP Form 306 for controlled equipage, the original and how many copy(ies) is/are retained by the supply officer?

1. Original only
2. One copy only
3. Two copies only
4. All copies

4-65. When you prepare a NAVSUP Form 306, which of the following information is used to fill out the card?

1. Responsible department
2. Allowance quantity
3. Unit price
4. All of the above

4-66. Upon receipt of an equipage item for a department, what officer is required to sign?

1. Commanding
2. Department
3. Executive
4. Supply

4-67. Annual inventory of equipage material is completed on what date?

1. 15 February
2. 1 March
3. 15 March
4. 31 March

4-68. A departmental equipage inventory must be taken under what circumstances?

1. Missing item
2. Receipt of new item
3. Relief of department head
4. Change of division officer

4-69. Departments are notified of an upcoming equipage inventory at least how many weeks in advance?

1. 1
2. 2
3. 3
4. 4

- 4-70. When an inventory is held, who signs the duplicate equipage cards?
1. The person conducting the inventory
  2. Division officer
  3. Department head
  4. Leading chief
- 4-71. When the inventory is completed, what is submitted to the commanding officer?
1. Memo
  2. Letter
  3. Notice
  4. Verbal report
- 4-72. What report does TYCOM receive for controlled equipage?
1. Additions
  2. Money values
  3. Total quantities
  4. Deficiency/excess
- 4-73. Title 10 U.S. Code, section 7221, authorizes what individual to accept and care for presentation silver?
1. Secretary of the Navy
  2. Secretary of Defense
  3. Commanding officer
  4. Supply officer
- 4-74. What kind of information is entered on an equipage card for presentation silver?
1. Expenditure number
  2. Name of buyer
  3. Date of disposal
  4. Name of donor
- 4-75. Inventory of presentation silver is held at the same time as what other type of material?
1. Controlled equipage
  2. Repair parts
  3. DLR
  4. SIM